IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

OP.No. 33070 of 2001(J)

PETITIONER:
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1. DHANALAKSHMI, WIFE OF THRIRUVENKITAM,
KANNANMEDU, KOZHINGAMPARA, CHITTUR, PALAKKAD.

2. RAMPRASAD, SON OF THIRUVENKITAM, DO.DO.

BY ADV. SRI.SHABU SREEDHARAN
SRI.P.A.NOOR MUHAMMED

RESPONDENTS:
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1. THE DISTRICT REGISTRAR (AUDIT), PALAKKAD.

2. THE TAHSILDAR (RR), CHITTUR, PALAKKAD.

BY GOVERNMENT PLEADER SRI. P. BENJAMIN PAUL

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 53970 OF 2001 IN OP 33070 OF 2001

DISMISSED

30.11.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONERS' EXHIBITS:

EXT.P1 TRUE COPY OF THE SALE DEED NO. 338/96 OF THE SUB REGISTRY, KOZHINGAMPARA DATED 23.02.1996

EXT.P2 TRUE COPY OF THE SALE DEED NO. 336/96 OF SUB REGISTRY, KOZHINGAMPARA DATED 23.2.1996

EXT.P3 TRUE COPY OF THE SALE DEED NO. 965/95OF SUB REGISTRY, KOZHINGAMPARA DATED 2.6.1995

EXT.P4 TRUE COPY OF THE SALE DEED NO. 337/96 OF SUB REGISTRY, KOZHINGAMPARA DATED 23.2.1996

EXT.P5 SERIES: TRUE COPY OF THE DEMAND NOTICES DATED 18.9.2001

EXT.P6 TRUE COPY OF THE ORDER IN CMP 5256 OF 2000 IN OP 3256 OF 2000 DATED 31.1.2000 OF THE HONOURABLE HIGH COURT OF KERALA.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 33070 OF 2001

Dated this the 30th day of November, 2007

JUDGMENT

Heard counsel for the petitioners and Government Pleader. Petitioners are challenging Ext.P5 series of recovery notices for recovery of differential stamp duty pertaining to three registered documents. Petitioners' case is that orders are passed by the District Registrar without hearing the petitioners. However, Government Pleader referred to the counter affidavit and submitted that information was supplied by the Income-tax Department for booking the case against the petitioners. On going through the extent of land covered by documents produced, I feel prima facie there is a case for demanding differential stamp duty. However, since Amnesty benefit was available to the petitioners, for the sake of finality the matter can be settled by reducing the demand to 50% provided petitioners remit the same within one month from the date of receipt of a copy of this judgment. O.P. is accordingly disposed of modifying the demands covered by Ext.P5 series of notices to 50% of the amount shown therein. Petitioners are

directed to settle the liability within the time above stated. However, if the petitioners do not settle liability, petitioners can collect orders from the District Registrar and file appeal before the District Court. If appeals are filed within the same time stated above, the District Court will treat the appeals as one filed in time. If payment payment is made and liability is settled as above, there will be direction to respondents not to recover collection charges from the petitioners.

(C.N. RAMACHANDRAN NAIR)
Judge